



Deschutes County Board of Commissioners
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AGENDA REQUEST & STAFF REPORT

For Board Business Meeting of October 28, 2015

Please see directions for completing this document on the next page.

DATE: October 16, 2015

FROM: Andrea Perkins/ Wayne Lowry *WJ* Finance/Tax X6538

TITLE OF AGENDA ITEM:

Consideration of Board Approval of Order # 2015-045, An Order Authorizing the ORS 311.392 Advance of Taxes, Assessments and Charges to Small Tax Districts

PUBLIC HEARING ON THIS DATE? No.

BACKGROUND AND POLICY IMPLICATIONS:

As you know, the County Tax Collector bills and collects property taxes on behalf of all taxing jurisdictions in the County. Being that some taxing jurisdictions are very small, the statutes allow the County to buy-out certain small district levies by making a one-time payment to them of 97% of their current levies prior to December 1. The County has used this buy-out process each year in the past for levies under \$30,000 and proposes to buy out such taxes again for FY 2016. This process allows the County to avoid making extremely small payments to small taxing jurisdictions throughout the year and allows the small districts to receive their likely collections in a single payment at the beginning of the collection process.

FISCAL IMPLICATIONS:

The County is generally made whole as taxes are collected over time. The amounts collected from the bought out districts throughout the year are deposited in the County's general fund. The total amount requested to buy out is \$330,550.22. In the past, the County has collected slightly more than the amount bought out but if the collection were to be less than the buy-out, the County is precluded by the statute from billing the districts for the difference. We believe any exposure to the County of collecting less than the amount paid to the small districts is immaterial.

RECOMMENDATION & ACTION REQUESTED:

We request that the Board approve and sign Board Order 2015-045.

ATTENDANCE: Wayne Lowry and/or Andrea Perkins if requested.

DISTRIBUTION OF DOCUMENTS:

Copy to Andrea Perkins, Chief Deputy Tax Collector, Tax Department



For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

An Order Authorizing the ORS 311.392 Advance of Taxes, Assessments and Charges to Small Tax Districts * * * ORDER NO. 2015-045

WHEREAS, Wayne Lowry, Deschutes County Tax Collector, requested that the Board of County Commissioners authorize the advance from the General Fund the taxes, assessments and other charges levied by taxing districts, and

WHEREAS, the advance of these funds is consistent with the treatment of these taxing districts levies in prior years, and

WHEREAS, the advance of these taxes, assessments and other charges as provided for by ORS 311.392 is economically justifiable and enhances administrative efficiency, now, therefore,

THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, HEREBY ORDERS as follows:

Section 1. Pursuant to ORS 311.392, the Deschutes County Treasurer is hereby authorized to advance prior to December 1st, 2015, the discounted (97%) taxes, assessments, and other charges of the following tax districts:

Table with 4 columns: ID, DISTRICT NAME, Dist %, Levy. Lists 20 districts including MANUFACTURED DWELLING ASSESSMENT, DRRH SPECIAL RD DISTRICT UNIT #6, LAZY RIVER ROAD DISTRICT, etc.

Subtotals	0.107216%	\$340,773.42
Buyout Percentage		<u>97%</u>
Total payments to Small Districts		<u>\$330,550.22</u>

Dated this _____ of _____, 2015

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

TAMMY BANEY, Commissioner

TONY DEBONE, Chair

ATTEST:

Recording Secretary

ALAN UNGER, Vice Chair